

Chapter 1 - Introduction

The Relational Standard Accounting and Reporting System (R*STARS) is a comprehensive financial management information system designed to meet the sophisticated accounting and reporting needs of large and small state agencies. The system was designed to comply with the accounting requirements imposed on state and local governments by the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association, as well as allow an entity to comply with Generally Accepted Accounting Principles (GAAP).

When using this manual, the user should keep in mind that R*STARS provides numerous functional capabilities and processing options. This enables the system to address the sophisticated requirements of large agencies as well as the comparatively simple requirements of smaller agencies. This is possible because of the number of system capabilities that can be tailored to the particular user agencies. These optional system features should only be used by those agencies with the accounting personnel available to support the particular feature.

The R*STARS manuals are intended to support system users in the initial implementation phase and in ongoing activities. It is not intended that every user should read and understand all of the contents of these manuals. Instead, different user groups will find different volumes and, in some cases, different chapters more applicable to their needs than others. Therefore, the Introduction chapter of each volume presents useful information to direct different groups of users to the documentation which is most appropriate for their needs.

This chapter is divided into four sections as follows:

- n **Organization of the R*STARS Manuals** — presents an overview of the purposes of the three R★STARS user manuals.
- n **How to Use the R*STARS Manuals** — describes the type of information available for different groups of users.
- n **Manual Update Procedures** — describes the process through which updates to the manual may be requested by system users and the procedure for filing manual revisions when they are distributed.
- n **Contents of the Data Entry Guide** — provides a description of the chapters and appendices included in the R*STARS Data Entry Guide.

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The R*STARS manuals are the best source of information when questions arise regarding routine activities. However, it may be necessary to obtain additional help from time to time.

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1.1 ORGANIZATION OF THE R*STARS MANUALS

The R*STARS manuals are divided into four volumes, each of which presents different types and levels of information. These volumes are:

- n **Reference Manual** — presents higher level information regarding the capabilities and features of R*STARS. The overall design of the system and each of its components are described. The Reference Manual is intended for supervisors and management level personnel.
- n **Data Entry Guide** — includes detailed procedures to be followed in performing day-to-day activities. Coding instructions for the system profiles, input forms, and procedures for requesting reports are presented, as well as procedures for using each of the R*STARS subsystems. Accounting and data entry staff are the primary users of the Data Entry Guide.
- n **System Management Guide** — describes the overall control and reconciliation procedures for R*STARS. This manual is available only to system management personnel responsible for the administration, processing and control of R*STARS.
- n **Report Guide** — helps users develop an understanding of how R*STARS reports can effectively meet their financial information needs. The Report Guide helps users determine what the key reports are, how they are organized, what the reports can tell them, and how they can customize the reports to satisfy specific information requirements. This guide is intended for use by staff responsible for the administration, processing, and control of R*STARS.

These four manuals comprise the R*STARS user documentation.

1.2 HOW TO USE THE R*STARS MANUALS

R*STARS users will find the Reference Manual and Data Entry Guide useful for a variety of reasons. First, they present the system capabilities, options and features. This information is valuable for making implementation decisions such as determining the appropriate methods to use in cost allocation or project/grant billing. Second, the manuals provide a useful source of reference information, including complete appendices on such areas as report layouts and descriptions, a user chart of accounts and sample on-line inquiry screens. Third, users performing day-to-day tasks will use the manuals for such information as coding instructions for input forms and descriptions of valid values of data elements. In short, the R*STARS manuals meet a variety of different needs, depending upon the type of information required.

To provide a guide in determining which portions of the user manuals are most appropriate for each circumstance, the following exhibit lists the volumes and chapters for different user groups and their objectives in using the manuals.

To understand the terminology used in nearly all of the R*STARS chapters, a thorough review of the Reference Manual, Chapter 4, Classification Structure, is suggested. For agencies using the on-line portions of the system, the following chapters provide procedures for working with the on-line features:

- n Reference: Chapter 11, Error Correction
- n Data Entry: Chapter 3, On-Line Procedures
Chapter 4, Error Correction Procedures

The exhibit on the following page describes references to chapters which are applicable to all organizations.

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Type of User	Objective	Volumes/Chapter
Claims Processing	To perform desk audits of payment vouchers.	Data Entry: 9 System Management: 5
Agency Management	To gain an overview understanding of the functions of R*STARS.	Reference: 2, 3 Data Entry: 2
Accounting Managers	To determine the basic capabilities of R*STARS, and make decisions regarding the utilization of various components.	Reference: All Chapters Data Entry: 2
Accounting Supervisors	To understand the basic functions of R*STARS as they apply to accounting for revenues, expenditures and other general areas.	Data Entry: All Chapters
Profile Maintenance Personnel	To understand the functions of the R*STARS profiles, and how to maintain them.	Reference: 5 Data Entry: 5, 6
Subsystem Coordinators	To coordinate the implementation and subsequently utilize one or more of the R*STARS subsystems.	Reference: 12 - 17 Data Entry: 5, 6
Reporting Coordinators	To coordinate the Agency's requests for standard reports.	Reference: 10 Data Entry: 11
Budgeting Personnel	To understand the budgeting capabilities, controls and procedures of R*STARS.	Reference: 6 Data Entry: 7

1.3 MANUAL UPDATE PROCEDURES

An up-to-date and accurate set of user manuals can be critical in the successful operation of an accounting system. Therefore, it is important that:

1. Users notify the MAIN User Documentation Analyst whenever they find inaccurate or incomplete information in the manuals.
2. Any corrections or suggestions should be submitted in writing to the MAIN User Documentation Analyst, Training and Communications, Knapps Centre, P.O. Box 30026, Lansing, MI 48909

MAIN will constantly review and revise the user manuals to ensure that they are consistent with current operating procedures. They will issue revisions to the user manuals when necessary. These updates will be distributed to the operating agencies. To maintain the manuals, these updates should be filed in the binder by replacing the old pages with the new. Each revision should have a revision date printed on each page.

1.4 CONTENTS OF THE DATA ENTRY GUIDE

The R*STARS Data Entry Guide is intended for use by personnel who complete data input forms, perform on-line input, error correction and on-line inquiry, request reports and coordinate the use of the R*STARS subsystems. This manual is useful for first learning a new procedure and for day-to-day reference information.

A description of each of the chapters and appendices in the Data Entry Guide is included below. Refer to the Table of Contents for a complete listing of the topics included in each chapter.

2. **SYSTEMS PROCESSING OVERVIEW** — this chapter provides the reader with an overview of R*STARS. The overview includes a summary of the functional capabilities in the system, a discussion of tables and a review of the organization and structure of the major processing modules.
3. **ON-LINE PROCEDURES** — this chapter discusses on-line procedures for entering transactions. The chapter begins with on-line procedures for terminal operations, followed by procedures for transaction data entry, on-line inquiries, Help, Link, and Interrupt features, and user-specific procedures.
4. **ERROR CORRECTION PROCEDURES** — this chapter contains the procedures needed to correct errors made either through the on-line process or through the nightly batch update cycle. Error correction examples are also included.
5. **PROFILE MAINTENANCE** — this chapter provides standard procedures and coding instructions for the descriptive profiles.
6. **NON-DESCRIPTIVE PROFILES** — this chapter provides standard procedures and coding instructions for the non-descriptive profiles.
7. **BUDGETING** — this chapter provides the user with an understanding of the budgeting procedures and instruction on how to enter each of the budget types.
8. **GENERAL ACCOUNTING** — this chapter encompasses a number of independent areas which do not conveniently fall into one of the other accounting subsystems. They include:
 - n General Ledger Accounting
 - n Recording Journal Entries
 - n Interagency Transfers
 - n Recurring Transactions
 - n Cash Control

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9. **THE EXPENDITURE CYCLE** — this chapter presents procedures for recording expenditure cycle transactions, including:
 - n Pre-Encumbrances
 - n Encumbrances
 - n Accounts Payable Transactions
 - n Expenditures and Payment Processing
 - n Expenditure Transfers
10. **THE REVENUE CYCLE** — this chapter reviews standard procedures for entering data for revenue cycle transactions.
11. **REPORTING** — this chapter reviews the standard R*STARS financial reports. Report Request and Report Distribution procedures are discussed.
12. **MONTH AND YEAR END CLOSING** — this chapter describes the manual and automated procedures for closing prior months and years.
13. **PROJECT ACCOUNTING** — this chapter covers the procedures for establishing projects. Both billable and non-billable projects are discussed. The use of budgets with projects is also discussed.
14. **GRANT ACCOUNTING** — this chapter describes the procedures for establishing Federal, State and other grants and for accumulating and reporting budgets, revenues, and expenditures. The procedures for requesting billing detail reports for preparing grant claims and accounting for subgrantee budgets, advances reported and actual, and expenditures are discussed.
15. **COST ALLOCATION** — this chapter describes the procedures for defining the cost allocation methods to be used by each agency to allocate indirect costs. Cost allocation reports are also described. **(not in Phase 1)**
16. **FIXED ASSETS ACCOUNTING** — this chapter describes the procedures for accounting for the acquisition and maintenance of fixed assets and includes the procedures for disposing of and depreciating fixed assets. **(not in Phase 1 or 2)**
17. **DOCUMENT TRACKING** — this chapter covers the features of the Document Tracking Subsystem.
18. **PAYMENT PROCESSING** — this chapter describes the R*STARS Payment Processing Subsystem. It discusses the following topics:

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- Vendor Payment Processing
- Automated Payback Processing
- Vendor Backup Withholding Processing
- Bank ID Profiles
- Cancellation Processing
- Warrant Replacement
- Payment Redemption Error File Maintenance
- Print Warrants/Overflows
- 1099 Indicator Change Processing
- Reporting and Inquiry
- Programs and Control Reports